



OFFICE OF THE ATTORNEY GENERAL OF TEXAS
AUSTIN

GERALD C. MANN
ATTORNEY GENERAL

Honorable Charles T. Banister
Criminal District Attorney
Corsicana, Texas

Dear Sir:

Opinion No. 0-3880

Re: Are buses owned and operated
by churches used to transport
persons to and from church
exempt from registration?

We are in receipt of your letter of August 20,
1941, in which you request the opinion of this department
on the question contained therein as follows:

"I have been requested to secure an opinion
from you as to whether or not busses owned and
operated by churches used for the transportation
of persons from outlying and rural districts to
and from the churches free of charge must be
registered.

"."

Article 8, Section 2 of the Constitution of Texas
provides in part as follows:

". but the Legislature may, by general
laws, exempt from taxation ; actual places
of religious worship;"

By Article 7150, Section 1, H.C.S., the Legisla-
ture has exempted from taxation certain church property.
However, the question of exemption from motor vehicle regis-
tration is controlled by Article 6675a-2 and Article 6675a-3
of Vernon's Annotated Revised Civil Statutes. Article 6675a-2
provides in part as follows:

"Every owner of a motor vehicle, trailer or
semi-trailer used or to be used upon the public
highways of this State shall apply each year to

Honorable Charles T. Hanister, Page 2

the State Highway Department through the County Tax Collector of the county in which he resides for the registration of each such vehicle owned or controlled by him for the ensuing or current calendar year or unexpired portion thereof; . . ."

Article 6675a-3 provides in part as follows:

" . . . Owners of motor vehicles, trailers and semi-trailers, which are the property of, and used exclusively in the service of the United States Government, the State of Texas, or any County, City or School District thereof, shall apply annually to register all such vehicles, but shall not be required to pay the registration fees herein prescribed, provided that affidavit is made at the time of registration by a person who has the proper authority that such vehicles are the property of and used exclusively in the service of the United States Government, the State of Texas, or County or City or School District thereof, as the case may be. . . ."

It is obvious that all motor vehicles used on the highways of this state are required to be registered under Article 6675a-2, supra, if they are not exempt under Article 6675a-3, supra. As motor vehicles owned by a church and used as you describe are not specifically included in the aforementioned exemption, you are respectfully advised that such buses are required to be registered.

Yours very truly

ATTORNEY GENERAL OF TEXAS

By

Billy Goldberg
Assistant

APPROVED AUG 26, 1941,
FIRST ASSISTANT
ATTORNEY GENERAL

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